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ANNUAL FINANCIAL REPORT OF THE
ST. LOUIS PARISH COMMUNITY ACTION AGENCY
NEWORLEANS, LOUISIANA
FOR THE YEAR ENDING 12/31, 1966

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. This report is available for public inspection at the Dason House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 12-11-67

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JOHN S. DOWLING & COMPANY
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
1904-1905

Patricia

Harold Dunn, CPA
1986

John Martin Jones, CPA
1988

David L. Jones, CPA
1988

INTERIMMEDIATE AUDITORS' REPORT

St. Landry Parish Community Action Agency
Opinion: Auditors

We have audited the accompanying general purpose financial statements of the St. Landry Parish Community Action Agency, a component unit of the St. Landry Parish Police Jury, as of July 31, 1988, and for the year then ended. These general purpose financial statements are the responsibility of the Community Action Agency's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly in all material respects, the financial position of the St. Landry Parish Community Action Agency, as of July 31, 1988, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated December 8, 1988, on our consideration of the St. Landry Parish Community Action Agency's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 2

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements for the years ended July 31, 1988 and 1989, and supplementary information listed in the table of contents for the year ended July 31, 1988, are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the St. Landry Parish Community Action Agency. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-110, Audits of States, Local Governments, and Nonprofit Organizations, and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Co.
Opelousas, Louisiana
December 8, 1989

RESEARCH, PUBLICATION, AND CONTACTS

ST. LOUIS PARISH COMMUNITY ACTION AGENCY

CHICAGO, ILLINOIS

**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED MAY 31, 1980**

	<u>GOVERNMENTAL FUND TYPES</u>		<u>TOTALS</u>	
	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>Nonreversionable</u>	<u>Capital</u>
			<u>1980</u>	<u>1980</u>
REVENUES				
<u>NON-GOVERNMENTAL</u>				
Federal		11,319,475	11,319,475	11,462,469
STATE		13,818	13,818	27,862
<u>GOVERNMENTAL</u>				
Included		26,715	26,715	26,578
Other revenues	6268	67,407	67,407	68,514
Interest		2,243	2,243	416
<u>Total revenues</u>	<u>6268</u>	<u>14,429,862</u>	<u>14,429,862</u>	<u>14,798,523</u>
EXPENDITURES				
<u>Current - General Government</u>				
Personnel	5,354	642,844	642,844	657,440
Wages benefits	1,404	72,553	73,957	84,404
Travel	775	122,825	123,600	126,236
Supplies	363	26,878	27,241	14,478
Energy maintenance		324,276	324,276	655,484
Telephone maintenance		14,466	14,466	35,308
Materials		18,893	18,485	62,899
Contract applied		25,737	25,737	24,570
Other	6,414	128,368	128,782	382,833
<u>Capital outlays</u>	<u>818</u>	<u>18,824</u>	<u>18,824</u>	<u>26,477</u>
<u>Total expenditures</u>	<u>14,338</u>	<u>1,188,728</u>	<u>1,462,333</u>	<u>1,741,365</u>
NET USE OF REVENUES				
<u>FOR FUND REPLENISHING</u>	<u>114,348</u>	<u>48,677</u>	<u>26,329</u>	<u>34,808</u>
OTHER FINANCING RESOURCES USED				
Operating transfers in	13,562	31,384	44,946	18,433
Operating transfers out		(44,934)	(44,934)	(18,433)
Sale of fixed assets				4,450
NET USE OF REVENUES AND OTHER FINANCIAL RESOURCES				
<u>FOR FUND CAPITAL CONTRIBUTIONS AND OTHER USES</u>	<u>(748)</u>	<u>17,127</u>	<u>28,428</u>	<u>35,836</u>
FUND BALANCES, beginning of year	6,371	348,336	354,707	388,845
<u>prior period adjustments</u>	<u></u>	<u>34</u>	<u>34</u>	<u>328</u>
FUND BALANCES, end of year	5,623	365,462	383,135	424,373

The accompanying notes are an integral part of this statement.

ST. LOUIS CITY COMMUNITY ACTION AGENCY
 GEORGETOWN, LOUISIANA
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET, FUND-BASED, AND ACTUAL
 GENERAL FUND
 FOR THE YEAR ENDING JUNE 30, 2000

	2003		VARIANCE FAVORABLE (UNFAVORABLE)	TOTAL (PROGRAMS ONLY) 2003
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	\$0.000	\$000	\$00.0000	\$00.0000
Total revenues	\$0.000	\$000	\$00.0000	\$00.0000
EXPENDITURES				
Current - General Government				
Personnel	\$0.000	\$0.000	\$0.0000	\$0
Fringe benefits	\$00	\$1,300	\$1,3000	\$10
Travel		\$00	\$000	\$00
Supplies	\$00	\$00	\$000	\$00
Other	\$1,000	\$0,000	\$1,0000	\$0,000
Capital outlays	\$00	\$00	\$0	\$0,000
Total expenditures	\$0.000	\$14,300	\$10,3000	\$10,000
STATE OF MISSISSIPPI				
LOCAL GENERAL EXPENDITURES		\$10,000	\$10,0000	\$10,000
GRANT REVENUES AND OTHER CHARGES				
Operating transfers in	_____	\$0.000	\$0,000	\$0,000
STATE OF MISSISSIPPI AND				
LOCAL GRANTS AND OTHER				
INDEMNITIES AND OTHER CHARGES	_____	\$000	\$0000	\$0,000
FUND BALANCE, beginning of year				
		\$0.000		\$0,000
FUND BALANCE, end of year				
		\$0,000		\$0,000

The accompanying notes are an integral part of this statement.

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY

PERIOD: 2012-2013

DETAILED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (FUND RAISED AND ACTUAL)
 CERTAIN SPECIAL PURPOSE FUNDS
 FOR THE YEAR ENDING JULY 31, 2013

	2013			TOTAL
	BUDGET	ACTUAL	VARIANCE FUNDRAISER PERMANENT	COMPARISON 06/17 1000
REVENUES				
Intergovernmental				
Federal	\$1,899,340	\$1,893,194	\$47,338	\$1,843,081
State	24,210	17,394	18,798	25,429
Municipal				
In-kind		33,327	33,327	33,783
Interest		2,481	2,081	236
Other	<u>26,065</u>	<u>16,898</u>	<u>22,180</u>	<u>41,650</u>
Total revenues	<u>1,949,615</u>	<u>1,960,714</u>	<u>121,623</u>	<u>1,944,180</u>
EXPENDITURES				
CURRENT - General Government				
Personnel	643,259	648,818	128,330	670,601
Fringe benefits	78,490	78,317	121	85,289
Travel	37,998	38,383	2,816	39,996
Supplies	38,826	34,849	19,823	36,398
Materials	68,446	75,886	37,890	84,332
Emergency assistance	27,463	27,883		28,148
Energy assistance	248,947	289,818	57,849	317,943
Other	189,760	189,813	189,713	289,606
Capital outlays	<u>24,300</u>	<u>11,848</u>	<u>2,879</u>	<u>24,000</u>
Total expenditures	<u>1,360,690</u>	<u>1,396,815</u>	<u>26,133</u>	<u>1,442,672</u>
FOCUS OF REVENUES				
OVER FUNDING EXPENDITURES	28,324	7,477	115,547	88,794
OTHER FUNDING SOURCES FOCUS				
Donating transferring out	<u>121,228</u>	<u>121,227</u>	<u>812</u>	<u>121,229</u>
FOCUS OF REVENUES AND				
FOCUS SOURCES OVER FUNDING				
EXPENDITURES AND OTHER FUNDING	<u>149,552</u>	<u>128,704</u>	<u>118,360</u>	<u>88,777</u>
FUND BALANCE, beginning of year		<u>321,738</u>		<u>321,738</u>
Prior period adjustments		<u>440</u>		<u>440</u>
FUND BALANCE, end of year		<u>322,178</u>		<u>322,178</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
BOSSIERE, LOUISIANA
STATE OF FINANCIAL STATEMENTS
FOR THE YEAR ENDED DEPT 31, 2008

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE REPORTING ENTITY

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Community Action Agency for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GAO has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the Agency to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the Agency.
2. Organizations for which the Agency does not appoint a voting majority but are fiscally dependent on the Agency.
 - a. organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the St. Landry Parish Community Action Agency is fiscally dependent on the St. Landry Parish Police Jury, even though the Police Jury does not appoint a voting majority of Community Action Agency's governing body, the St. Landry Parish Community Action Agency is considered to be a component unit of the St. Landry Parish Police Jury. The basic entity being reported on is the St. Landry Parish Community Action Agency's general purpose financial report includes all funds and account groups over which the Agency exercises oversight responsibility. This responsibility includes financial interdependency, designation of management, ability to significantly influence operations, and accountability for fiscal matters.

NAIPE OF DISCLOSURE - FUND ACCOUNTING

The accounts of the St. Landry Parish Community Action Agency are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which operating activities are controlled. The various funds are grouped, in the financial statements in this report, into two generic fund types and three broad groupings as follows:

Governmental Funds

General Fund The General Fund is used to account for resources traditionally associated with governments which are not required to be accounted for in another fund.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 3 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Special Revenue Funds. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

Fiduciary Fund

Agency Fund. Agency funds are used to account for assets held by the Agency in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

BAISIS OF ACCOUNTING

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and fiduciary funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present information (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement made, regardless of the measurement focus applied.

All governmental funds and fiduciary funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. The basis of accounting used for recording grants, entitlements, or shared revenues is determined by the fund type in which the grant, entitlement, or shared revenue is recorded. Grants, entitlements, or shared revenues in governmental funds have been recognized as revenues in the accounting period when they become measurable to accrual, i.e., both measurable and available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Insurance is expensed in the period it is paid.

Transfers between funds which are not expected to be repaid are accounted for as other financing sources (uses).

Deferred revenue is reported on the combined balance sheet. Deferred revenue arises when resources are received before the St. Landry Parish Community Action Agency has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when there is a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

ST. LOUDRY PARISH COMMUNITY ACTION AGENCY
CHULYBARK, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 1984

NOTE 1 : SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

CASH AND DEPOSITS

Louisiana Statutes authorize the Agency to invest in direct United States Treasury obligations; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by federal agencies and backed by the United States; bonds, debentures, notes, or other evidence of indebtedness issued or guaranteed by United States government instrumentalities, which are federally sponsored; and certificates of deposits.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At July 31, 1984, the carrying amount of the Agency's deposits was \$284,468. The bank balance of cash was \$283,442 and of investments was \$98,152, which consist of certificates of deposits maturing monthly. Of the bank balance, approximately \$180,345 is covered by federal depository insurance, and approximately \$104,117 is covered by securities held by the bank in the Agency's name.

GENERAL FUND ASSETS AND DEFERRED LONG-TERM OBLIGATIONS

Fixed assets used in governmental fund type operations are accounted for in the general fixed assets account group, rather than in the governmental funds. Public domain or infrastructure are not capitalized by the St. Landry Parish Community Action Agency. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost. Interest costs on borrowings, if any, are not capitalized.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term debt account group, not in the governmental funds.

The two account groups are not funds. They are concerned only with the measurement of financial position, not with measurement of results of operations.

EMPLOYEE BENEFITS

Full-time employees earn annual leave at the rate of 4 to 16 days per year, depending upon length of service. A maximum of 5 days of unused annual leave may be carried over from year to year. Upon termination, employees are paid for unused annual leave at the employee's current rate of pay or an hourly rate which is an average of the three highest years of employment. Accumulated sick leave is forfeited upon termination.

At July 31, 1984, employees of the St. Landry Parish Community Action Agency had accumulated and vested \$16,875 of employee leave benefits, computed in accordance with ERISA Contribution Section C 40. This amount is recorded as a general long-term obligation in the accompanying financial statements.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
OLIVIER, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2028

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES CONTINUED

RECEIVABLES

Receivables accounting is not used by the St. Landry Parish Community Action Agency.

INVENTORY

The St. Landry Parish Community Action Agency practices the policy of recording materials and supplies on expenditures when acquired. These items are not recorded as inventory because the amount of the items in stock is insignificant.

COMPARATIVE DATA

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Agency's financial position and operations. However, comparative data presentation of prior year totals by fund type data have not been presented in each of the statements since their inclusion would make the statements overly complex and difficult to read.

MEMORANDUM DATA - TOTAL COLLECT

Total columns on the general purpose financial statements and the financial statements of individual funds are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

BUDGETS AND FISCAL YEAR ACCOUNTING

The St. Landry Parish Community Action Agency prepared a budget for its General Fund on the modified accrual basis of accounting.

The St. Landry Parish Community Action Agency adopts budgets for its Special Revenue Funds on a program year basis instead of on the fiscal year of the Agency. Budgets required by funding agencies are prepared on a modified accrual basis of accounting. The budgets are adopted on a contract basis with various governmental bodies, specifying appropriations, to the extent not expended, lapse at year-end. Formal budgetary integration is employed as part of the accounting system.

NOTE 2 - DEFICITS IN FINANCIAL FUNDS

The following funds reflected deficit fund balances at July 31, 2028:

Special Revenue Funds	
GRF	4,085
Rehabilitation	14,789
Special Fund	11,479

**ST. LANDRY PARISH COMMUNITY ACTION AGENCY
CHICAGO, ILLINOIS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 3 - CHANGES IN DEFERRED FUND ASSETS

A summary of changes in general fund assets is as follows:

	Balance \$200,000	Revolutions	Transfers and Revolutions	Balance \$100,000
Automation	\$100,000	\$50,000		\$150,000
Furniture and equipment	\$20,000	\$2,000		\$22,000
TOTAL	\$220,000	\$52,000	\$0	\$272,000

NOTE 4 - PENSION PLAN

Plan Description:

Substantially all of St. Landry Parish Community Action Agency's employees are members of the Parochial Employees' Retirement System of Louisiana. In addition to employee payroll deductions, St. Landry Parish Community Action Agency's funds are remitted to the retirement system and are recorded as expenditures.

The retirement system is a cost-sharing, multiple-employer, statewide defined benefit retirement system which is administered and controlled by a separate board of trustees. Contributions of participating agencies are pooled within the system to fund annual benefits, with contribution rates approved by the Louisiana legislature. The St. Landry Parish Community Action Agency does not guarantee the benefits provided by the retirement system. The payroll qualified to be covered by the system for the year ended July 31, 2008 was approximately \$200,400; the Agency's total payroll was \$447,882. The Agency's stipends were \$200,000; the Agency's contract labor was \$10,000.

Any member is eligible for normal retirement if he has at least 30 years of creditable service regardless of age, 25 years of creditable service and is at least age 55, or 10 years of creditable service and is at least age 60.

Benefit rates are 3 percent of final compensation (average monthly earnings during the highest 36 consecutive months or joined months if service was interrupted) plus \$0.00 per month for each year of service credited prior to January 1, 1986, and 3 percent of final compensation for each year of service after January 1, 1986.

A member is eligible to retire and receive disability benefits if he has at least 5 years of creditable service, is not eligible for normal retirement, and suffers disability which has been certified by the State Medical Disability Board. The rate is 3 percent of the member's final compensation multiplied by his years of creditable service under certain conditions outlined in the statutes.

The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by written request to Parochial Employees' Retirement System of Louisiana, P. O. Box 2618, Baton Rouge, Louisiana, 70802-0618 or by calling (225) 388-1261.

NY. LAGUAY FAIRER COMMUNITY ACTION AGENCY
ORANGEBURG, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 1960

NOTE 4 - PENSION PLAN STATEMENTS

Pending Salary

Covered employees were required by state statute to contribute 7.50 percent of their salary to the plan from August, 1959 to July, 1960. The Agency was required by the same statute to contribute 7.50 percent of total compensation from August, 1959 to July, 1960. The Agency contribution requirement for the year ended July 31, 1960, and July 30, 1959 was \$21,784 and \$28,787, respectively.

NOTE 5 - CHANGES IN CURRENT LONG-TERM DEBT

The following is a summary of the long-term debt transactions for the year ended July 31, 1960:

	Balance at Beginning of Year	Additions	Reductions	Balance at End of Year
Compensated absences	\$5,134	424	—	410,838
Totals	5,134	204	000	28,800

NOTE 6 - INTERFUND ACCOUNTING BALANCES

	Interfund Expenditures	Interfund Revenues
<u>GENERAL FUND</u>	\$2,288	1977
<u>Special Account Funds</u>		
Family Independence Work	34,466	
Section 18	62	
Senior Compensation		22,820
SNB		260
Special Fund		2,820
Transportation Local		558
Medical	4,456	
Rehabilitation	100	12,868
Title XII	708	
State Energy Assistance	28	2,808
<u>PROPERTY FUND</u>		
Physical Plant	—	—382
Totals	\$2,304	\$2,801

**ST. LANDRY PARISH COMMUNITY ACTION AGENCY
CHILDSVILLE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2008**

NOTE 7 - BOARD MEMBERS

During the year ended July 31, 2008, the following individuals served on the St. Landry Parish Community Action Agency's Board of Directors:

Berry Lou Lucassine	Steve Morrow	Theresa Griffith
Berry Doucet	Walter Melvin Wilkery	188 Landry
Michael Digne	Donald Dugas	Mary T. Murray
Ernest Jefferson	Rene Lavigne	Belva White
Bernard Laporte	Way Landry	Joseph Duvain
Billy Thibodeaux	Rev. J.C. Dubert	Johnny Johnson
Rev. Melvin Pizaro	James Higginbotham	
Robert Hill, III		

Board members received no compensation.

NOTE 8 - OPERATING TRANSFERS OUT

Two operating transfers out, included in the individual funds as of July 31, 2008, are as follows:

Community Services Block Grant		
Transfers for utility expenditures paid by the Special Fund		18,960
SECTION 18		
Transfers for utility expenditures paid by the Special Fund	45,135	
Community	2,822	4,980
SEALIN COMMUNITY		
Transfers for utility expenditures paid by the Special Fund	2,180	
State	2,182	2,364
State and local		
Family Developmental Work		
Transfers for utility expenditures paid by the Special Fund		1,375
Open Source Assistance		
Transfers for utility expenditures paid by the Special Fund		1,810
TOTALS		
Transfers for General Fund expenditures		28,954
END		
Community		8,322

ST. LOUIS PRISON COMMUNITY ACTION ARMY
COVINGTON, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2000

NOTE 4 - OPERATING TRANSFERS OUT (CONTINUED)

<u>Special Fund</u>		
Commodity		14,043
<u>State Funds</u>		
Commodity	40,540	
Emergency Food and Shelter	<u>10</u>	3,358
<u>Mobilized</u>		
Commodity		3,138
<u>Transportation Fund</u>		
Commodity		<u>3,892</u>
<u>Total operating transfers out</u>		<u>64,431</u>

NOTE 5 - OPERATING TRANSFERS IN

The operating transfers in, included in the Individual Funds as of July 31, 2000, are as follows:

<u>Special Fund</u>		
Transfers from individual funds for mailing expenditures		414,300
<u>Special Fund</u>		
Transfers from Title XIX Fund for food distribution and other expenditures		13,368
<u>Commodity Fund</u>		
Transfers from individual funds for food distribution		17,172
<u>Emergency Food and Shelter</u>		
Transfers from State Funds for expenditures		<u>18</u>
<u>Total operating transfers in</u>		<u>446,958</u>

MT. LAMERY BRANCH COMMUNITY ACTION AGENCY
PROGRESSIVE, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED JULY 31, 2008

NOTE 10 - SUPPLEMENTARY FINANCIAL INFORMATION

Budgets are adopted for certain special revenue funds on a contract basis with various governmental bodies. The funds provided in the Combined Statement of Revenues, Expenditures, and Charges in Fund Balance - Budget, BAMP-Budget and Actual are those funds with budgets. These funds are presented on an individual program year-end basis and include two program year which ended from August 31, 1999 through July 31, 2008. Presented below is a reconciliation between account revenues as shown on pages 4 and 5.

Special Revenue Funds

Reconcile (Deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	\$29,127
--	----------

Add (deduct) funds not budgeted:

Project Care	0831
Special Fund	4,288
Transportation Local	1,484
State Funds	3,555
MMI	3,120

Add (deduct) account revenues or expenditures for period from fund's program year-end to July 31, 2008:

Medicaid - June 30, 2008 program year-end	1,007
Family Independence Work - June 30, 2008 program year-end	1,455
Rehabilitation - October 31, 1999 program year-end	1,812
Food for the Hungry - December 31, 1999 program year-end	\$28,094
Section 18 - June 30, 2008 program year-end	5,127
Senior Companion - March 31, 2008 program year-end	\$29,497
State Weatherization - March 31, 2008 program year-end	1
Waste 812 - December 31, 1999 program year-end	5,188
Home Energy Assistance - December 31, 1999 program year-end	111
Connectivity - September 30, 1999 program year-end	\$19,284
Emergency food and shelter - September 30, 1999 program year-end	\$185
United Way Medical Assistance - September 31, 1999 program year-end	11,624

Reconcile (Deficiency) of revenues and other financing sources over expenditures and other uses as shown on page 4	\$15,628
--	----------

NOTE 11 - PRIOR PERIOD ADJUSTMENTS

Prior period adjustments for the year ended July 31, 2008 are as follows:

We revised expenditures paid and revenues received during the current year for the prior year in the following funds:

Expendings	\$2580
Family Independence Work	251
Total prior period adjustments	_28

FINANCIAL STATEMENTS OF INDIVIDUAL TRUST

GENERAL FUND

The General Fund is used to account for resources individually accounted with governments which are not required to be accounted for in another fund.

ST. JAMES ENGLISH COMMUNITY ACTION CENTER
 CHICAGO, ILLINOIS
 GENERAL FUND
 BALANCE SHEET
 JULY 31, 1968

ASSETS	1968	1967
Cash	\$4,044	\$4,104
Due from other funds	2,289	1,908
Total assets	\$6,333	\$6,012
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Due to other funds	1,872	\$1,648
Total liabilities	1,872	1,648
FUND BALANCE		
Endowment	4,461	4,364
Total liabilities and fund balance	\$6,333	\$6,012

ST. JAMES PARISH COMMUNITY ACTION BOARD
CONVICTS, ADVISORS
FISCAL YEAR
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES - FISCAL YEAR-ENDING 1962 ACTUAL
FOR THE YEARS ENDING JULY 31, 1962 AND 1961

	1962		VARIANCE FAVORABLE	1961
	BUDGET	ACTUAL	UNFAVORABLE \$1	ACTUAL
REVENUES				
Miscellaneous				
Other	25,000	42,210	(17,210)	42,210
Total revenues	25,000	42,210	(17,210)	42,210
EXPENDITURES				
Current - General Government				
Personnel	5,000	5,894	(894)	00
Fringe benefits	500	1,426	(926)	400
Travel		779	(779)	880
Supplies	200	367	(167)	807
Other	1,000	5,814	(4,814)	28,860
Capital outlays				
Equipment	500	410	90	2,425
Total expenditures	7,200	21,589	(14,389)	23,662
REVENUE OR REVENUES				
(OVER UNDER) EXPENDITURES		20,621	14,389	23,760
OTHER FUNDING OR SOURCES (USES)				
Operating transfers in		20,550	11,550	5,700
REVENUE OR REVENUES AND				
(OTHER REVENUES OVER UNDER				
EXPENDITURES AND OTHER FUNDS)	20,550	1701	(1701)	18,860
FUND BALANCES, beginning of year		4,321		10,321
FUND BALANCES, end of year		5,321		8,321

SPECIAL SERVICE FUNDS**PROJECT CARE**

The Project Care Program provides direct payments to home energy suppliers on behalf of eligible households. Funds are derived from local contributions.

TITLE XII

The Title XII Program provides emergency medical transportation and services to Human Service Agencies for the blind, elderly, and disabled.

HOME ENERGY ASSISTANCE

The Home Energy Assistance Program provides utility assistance to eligible low-income families.

FOOD FOR PEOPLE

The Food for People Program provides funds to assist in the distribution of commodities to senior citizens.

SECTION 18

The Section 18 Program provides a public access transportation program on a demand-response basis, as well as an existing fixed routes to economically disadvantaged residents of the parish.

COMMUNITY SERVICES BLOCK GRANT

The Community Services Block Grant Program provides services and activities having a measurable and potential major impact on causes of poverty in the community as those areas of the community where poverty is a particularly acute problem; to obtain and maintain adequate housing and a suitable living environment; and to provide on an emergency basis for the provision of such supplies and services, nutritious foodstuffs, and related services, as may be necessary to counteract conditions of starvation and malnutrition among the poor.

STATE FUNDS

The State Funds Program provides financial assistance to the Agency to be used at their discretion as a supplement to all programs where financial assistance is needed.

SOCIAL SERVICE FUNDS

STATE SUBSIDIZATION

The State Subsidization Program provides installation of energy conserving measures in dwellings, in order to conserve needed energy and to reduce the impact of rising energy costs on low-income persons, particularly the elderly and handicapped. The Low-Income Home Energy Assistance Program provides energy related home repairs for low-income households.

HEAT AND COMFORT

The HED Program provides counseling to homeowners. The Commodity Program provides funds to assist in the transportation and distribution of commodities.

ELDERLY DEPENDENCY SERVICES

The Elderly Dependency Program provides voluntary opportunities for low-income individuals aged sixty and older which enhance their ability to remain active and provide critically needed community services; to provide long-term care by assisting adults, primarily older individuals with mental, emotional, and physical impairments, to achieve and maintain their fullest potential to be healthy and to manage their lives independently.

MEDICAL

The Medical program provides a means for disadvantaged individuals to apply for medical assistance.

FAMILY INDEPENDENCE FUND

The Family Independence Fund Program provides transportation services to economically disadvantaged persons involved in completing their education.

EMERGENCY FOOD AND SHELTER

The Emergency Food and Shelter Program provides for the purchase of food and shelter, to supplement and extend available resources.

SPECIAL FUND

The Special Fund is used in accord with revenues and expenditures which are not required to be accounted for in another fund.

TRANSPORTATION LOCAL

The Transportation Local Fund provides monies that are raised locally to pay for any transportation expenses not covered under the Title XIX and Section 18 program.

SOCIAL SERVICE FUNDS

HOUSING PRESERVATION

The Housing Preservation Program provides installation and repairs of homes owned by very low-income individuals. This work is needed in order to conserve energy and as a result reduce the impact of rising energy costs.

REHABILITATION PROGRAM

The Rehabilitation Program provides transportation to educational institutions for handicapped individuals.

TEMP. PRESENT. ASSISTANCE PROGRAM

The Temp. Pregnancy Prevention Program provides temporary assistance to needy families through TWP (Temporary Assistance to Needy Families) Block Grant.

UNITED WAY MEDICAL ASSISTANCE PROGRAM

The United Way medical assistance program provides prescription assistance to needy families.

THE UNIVERSITY OF CHICAGO

CONCLUSIONS: The results of this study suggest that the use of a single, standardized, and validated questionnaire is a feasible and reliable method for assessing the prevalence of self-reported depression in a community sample. The prevalence of self-reported depression was 10.5% in this sample of 1,000 individuals. The prevalence of self-reported depression was significantly higher in females than in males, and in individuals with a history of mental health problems than in those without. The prevalence of self-reported depression was also significantly higher in individuals with a history of physical health problems than in those without. The results of this study suggest that the use of a single, standardized, and validated questionnaire is a feasible and reliable method for assessing the prevalence of self-reported depression in a community sample.

100

ACCOUNT	PROJECT TOTAL	TOTAL BIB.	NOTE BIBERT ADDITIONAL	NOTE FOR CLOSING
Cash	85.24	66.851	47.94	81.185
Investment				
On time life investments		100	11.278	
On time life funds			50	
Other investments				
Total assets	85.24	166.851	15.124	15.124

[illegible]

ST. LOUIS SLAVE COMMUNITY ACTION FUND
 GENERAL FUNDING
 GENERAL FUNDING FUND
 CAPITAL ASSETS FUND - CONTINGENT
 YEAR END 2002

ASSETS	UNITED WAY HISTORIC RECONSTRUCTION	THIS FUNDING FUNDING	TOTAL	
			2002	2001
CASH				
TRUST FUNDS	13,374	24,847	38,221	318,808
Due from other governments	6,228		6,228	91,448
Due from other funds	288		288	68,867
Other investments				254
Total Assets	19,890	24,847	44,737	579,387
LIABILITIES				
Accounts payable	160	4758	4918	537,855
Cash investments				21,347
Payroll withholdings payable and				41,818
accrued fringe benefits	49		49	48,868
Due to other funds	13,486		13,486	38,818
Deferred revenues				6,882
Total Liabilities	13,695	4758	18,453	513,786
NET ASSETS				
Invested	64,200	2,089	66,289	335,702
Total Liabilities and fund balances	78,895	2,089	80,984	849,588

EL PASO STATE GOVERNMENT ACCOUNTS

GENERAL FUND

STATE TREASURY

STATEMENT OF REVENUE, EXPENDITURE, AND BALANCE SHEET FOR FISCAL YEAR 1966

FOR THE YEAR ENDING JUNE 30, 1966

REVENUE	SECTION	CLASS	QUANTITY		UNIT PRICE	TOTAL	PERCENTAGE	TOTAL
			1965	1966				
Taxes	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70
Fees	11.00							11.00
								11.00
								11.00
								11.00
Interest	20.00							20.00
								20.00
								20.00
								20.00
Miscellaneous	30.00							30.00
								30.00
								30.00
								30.00
Grants	40.00							40.00
								40.00
								40.00
								40.00
Total	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70
Expenses	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70
Total	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70
Balance	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70
Total	101.00	1070.70	111.70			111.70	100.00	111.70
								111.70
								111.70
								111.70

When returned enclosed to same page.

ST. LOUIS BRIDGE COMPANY'S FINANCIAL STATEMENT

CONSOLIDATED BALANCE SHEET
AS OF DECEMBER 31, 1935

CONSOLIDATED STATEMENT OF INCOME, BALANCE SHEET, AND CHANGES IN STOCKHOLDERS' INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1935

	<u>ASSETS</u>	<u>LIABILITIES</u>	<u>STOCKHOLDERS' INVESTMENT</u>	<u>STOCKHOLDERS' INVESTMENT</u>
	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>	<u>Amount</u>
ASSETS				
Current Assets:				
Cash	115,800		115,800	115,800
Accounts receivable				
Notes				
Prepaid expenses				
Other assets				
TOTAL CURRENT ASSETS	115,800		115,800	115,800
Fixed Assets:				
Land				
Buildings				
Equipment				
Other fixed assets				
TOTAL FIXED ASSETS	1,115,800		1,115,800	1,115,800
TOTAL ASSETS	1,231,600		1,231,600	1,231,600
LIABILITIES				
Current Liabilities:				
Accounts payable				
Notes payable				
Other liabilities				
TOTAL CURRENT LIABILITIES	115,800		115,800	115,800
Long-Term Liabilities:				
Bonds payable				
Other long-term liabilities				
TOTAL LONG-TERM LIABILITIES	1,115,800		1,115,800	1,115,800
TOTAL LIABILITIES	1,231,600		1,231,600	1,231,600
STOCKHOLDERS' INVESTMENT				
Common stock, \$100 par value				
Preferred stock, \$100 par value				
Surplus				
TOTAL STOCKHOLDERS' INVESTMENT	1,115,800		1,115,800	1,115,800

NOT APPROVED AND NOT ADOPTED

ST. JAMES POLICE COMMUNICATIONS AGENT
 DELINQUENT, DELINQUENT
 PROJECT CASE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE FISCAL YEAR BEGINNING ON 12/31 AND 12/31

	1999 ACTUAL	2000 ACTUAL
REVENUES		
Miscellaneous		
Other	\$2,318	10,128
TOTAL REVENUES	2,318	12,446
EXPENDITURES		
Capital - Central Government		
Other		
Utilities	1,363	2,182
TOTAL EXPENDITURES	1,363	2,182
CHANGE OF REVENUE		
OVER CURRENT EXPENDITURES	(1,045)	(856)
FUND BALANCE, beginning of year	1,543	2,382
FUND BALANCE, end of year	498	1,526

**ST. LAWRY PARISH COMMUNITY ACTION AGENCY
COLUMBIAS, LOUISIANA**

**TITLE #12
STATEMENT OF REVENUES, EXPENDITURES, AND CHARGE
IN FUND BALANCE
FOR THE YEARS ENDED DECEMBER 31, 1970 AND 1971**

	1970		VARIANCE FAVORABLE UNFAVORABLE	1971 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Subsidies - Title XII	\$17,000	\$13,084	288	\$13,826
TOTAL REVENUES	17,000	13,084	288	23,826
EXPENDITURES				
Current - Federal Government				
Personnel				
Salaries	-----	-----	---	-----81
Fringe benefits				
Unemployment taxes	-----	181	(181)	-----
Supplies				
Office	-----202	189	211	-----420
Other				
Telephone and postage	268	981	(713)	886
Van maintenance	1,200	2,004	(184)	2,210
Van repairs	2,500	2,176	324	877
Radio				1,880
Miscellaneous	200	210	(10)	1,743
Advertising	-----	-----	-----	-----20
Total other	4,168	5,381	(1,213)	2,321
Capital outlays				
Equipment	-----	-----	---	-----522
Total expenditures	7,068	7,421	(410)	8,526
CHARGE OF REVENUES				
OTHER FUNDS - REVENUES	10,000	5,570	(410)	13,350
CHARGE - FUNDING OF REVENUES - OTHER				
Capitalizing transfers out	(10,000)	(8,127)	883	18,780
CHARGE OF REVENUES AND				
CHARGE - FUNDING OF REVENUES - OTHER				
REVENUES AND OTHER FUNDS	-----0	453	(453)	3,566
FUND BALANCE, beginning of year		18,312		7,390
FUND BALANCE, end of year		18,765		21,312

EL LAUREL BLUFFS COMMUNITY ACTION AGENCY
FINANCIAL STATEMENTS
1998 FINANCIAL ASSISTANCE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN FUND BALANCE - BUDGET FISCAL YEAR 1999 ACTUAL
FOR THE FISCAL YEAR: SEPTEMBER 12, 1998-SEPTEMBER 12, 1999

	1999		VARIANCE FAVORABLE (UNFAVORABLE)	1998 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Indefinite period				
Federal	\$255,800	\$224,638	\$160,350	\$254,833
Social services	255,800	224,638	160,350	254,833
EXPENDITURES				
Current - Federal Government				
Personnel				
Salaries	52,800	52,182	618	52,138
Fringe benefits				
Payroll taxes	1,843	908	935	1,486
Workman's compensation	200	128	72	180
Unemployment insurance	800	804	44	1,010
Employee retirement	248	122	126	180
Total fringe benefits	2,891	1,962	929	2,856
Travel				
Out-of-pocket				74
Local	308	186	122	234
Total travel	308	186	122	234
Supplies	432	482	50	1,253
Energy assistance	240,000	228,000	12,000	232,180
Other				
Postage and telephone	400	825	(425)	415
Advertising	400	360	40	387
Copying	400	387	13	243
Audit	1,000	1,000	—	1,000
Total other	2,200	2,572	(372)	1,845
Capital outlays				
Equipment	—	—	—	2,821
Total expenditures	263,440	238,634	24,806	257,231

This statement continued on next page.

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
SPRINGFIELD, ILLINOIS
FISCAL YEAR 1968
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - FISCAL YEAR 1968, BASED ON ACTING
FOR THE YEAR ENDED OCTOBER 31, 1968 AND 1967

	1968		VARIANCE FAVORABLE OR UNFAVORABLE	1967 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Miscellaneous				
Other	422,000	_____	422,000	523,000
Total revenues	422,000	_____	422,000	523,000
EXPENDITURES				
Current - Federal Government				
Personnel				
Salaries	18,000	428,208	____410	18,000
Fringe benefits				
Payroll taxes	2,400	1,428	981	1,440
Workmen's compensation	277	104	173	104
Employee medicals	314	188	126	188
Total Current fringe benefits	2,989	1,720	1,269	2,732
Travel	1,000	13	987	548
Other				
Van maintenance	2,000	70	1,930	87
Insurance	1,000	828	172	208
Supplies and copying		100	1,000	
Miscellaneous	1,500	750	750	818
Total other	4,500	1,748	2,752	913
Capital Outlays				
Equipment	_____	300	1,000	_____
Total expenditures	26,500	22,848	3,652	28,138
REVENUE EXCESS OVER EXPENSES	_____	122,000	422,000	8,862
FUND BALANCE, beginning of year		21,300		18,200
FUND BALANCE, end of year		143,300		27,062

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
DECLARED BANKRUPT
 SECTION 11
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - FISCAL YEARS ENDING MAY 31, 2000 AND 1999

	2000		2000	
	BUDGET	ACTUAL	VARIANCE FUND-BALANCE	1999 ACTUAL
REVENUES				
Intergovernmental:				
Federal:				
Indirect:	\$85,780	\$85,780		\$85,978
Miscellaneous:				
Fees - Funds:	-----	10,818	818,435	5,488
Social Services:	\$5,730	35,808	10,808	21,428
EXPENDITURES				
Current - General Government:				
Personnel:				
Salaries:	30,808	28,818	-----	25,885
fringe benefits:	4,808	4,845	-----	2,155
Travel:				
Social:	-----	808	-----	888
Supplies:	1,808	808	-----	3,558
Other:				
Vehicle repairs, maintenance				
and fuel:	17,808	24,888	2,088	13,181
Telephone:	2,508	2,488	88	1,855
Delivery:	108	88	4	288
Membership dues:	208	208	118	208
Audit:	2,808	2,808	-----	2,888
Copying:				
Postage:	408	888	88	308
Vehicle Insurance:	5,888	4,178	208	6,888
Miscellaneous:	408	888	8788	2,848
Radio repairs:	1,808	1,245	-----	851
Total other:	28,832	28,808	2,888	23,788
TOTAL EXPENDITURES:	84,538	81,972	2,158	58,558

This statement continues on next page.

EL LARGO LARGO COMMUNITY ACTION AGENCY
CHICAGO, ILLINOIS

SECTION 12

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET, FUND-BALANCE, AND ACTUAL (CONTINUED)
FOR THE FISCAL YEARS 1966-67, 1967-68, AND 1978.

	<u>1966</u>			
	<u>BUDGET</u>	<u>ACTUAL</u>	<u>FINANCIAL</u> <u>STATEMENTS</u> <u>ADJUSTMENTS</u>	<u>1966</u> <u>ACTUAL</u>
<u>REVENUE OF REVENUES</u>				
<u>CHIC LARGO COMMUNITY</u>	21,200	214,764	212,764	212,864
<u>OTHER FINANCIAL SOURCES (REVENUE)</u>				
<u>Operating transfers out</u>	(2,200)	(1,132)	____ 22	(1,132)
<u>REVENUE OF REVENUES AND</u>				
<u>OTHER FINANCIAL SOURCES (REVENUE)</u>				
<u>EXPENDITURES AND OTHER (REVENUE)</u>	____ 22	13,761	<u>12,761</u>	13,761
<u>FUND BALANCE, beginning of year</u>		<u>24,218</u>		<u>24,218</u>
<u>Fiscal period adjustments</u>				____
<u>FUND BALANCE, end of year</u>		<u>24,218</u>		<u>24,218</u>

MT. LEBANON POLICE COMMUNITY ACTION SOCIETY
MEMBERS' ACCOUNTS
COMMUNITY SERVICE FUND GRANT
STATEMENT OF REVENUES, DISBURSMENTS AND CHANGES
IN FUND BALANCE - REPORT GRANT-MAKING AND ACTUAL
FOR THE YEARS ENDED DECEMBER 31, 1955 AND 1956

	1955		VARIANCE FAVORABLE (OVERBUDGET)	1956 ACTUAL
	REPORT	ACTUAL		
REVENUES				
Inter-governmental				
Federal				
Indirect	428,258	428,258	428,258	428,258
Total revenues	428,258	428,258	428,258	428,258
DISBURSMENTS				
Current - Federal Government				
Personnel:				
Salary	296,812	296,212	1,802	296,822
Fringe benefits	28,812	29,562	1,872	28,822
Travel	1,182	1,292	100	1,122
Supplies				
Office	1,262	1,252	1,000	1,122
Other				
Fuel	2,752	2,752	-	2,752
Telephone and postage	7,802	12,812	15,012	8,522
Reproaching costs	1,802	200	2,602	1,342
Printing and publications	8,802	1,942	2,852	1,822
Insurance	18,252	18,182	152	18,222
Advertising		122	122	22
Equipment, repair and rental	1,202	8,812	15,612	6,422
Bure	1,202	1,202	200	1,262
Community advertising	1,202	1,102	200	1,182
Community distribution		2,202	12,202	1,802
Emergency medical	2,802	2,802	-	2,802
Community activities	1,822	200	1,622	522
Community truck maintenance	1,802	2,122	1,322	1,222
Community food and recreation	1,222	1,202	200	1,222
Sewing machine		122	122	22
Community equipment repair		222	122	222
Board member meals				222
Social club	22,812	22,812	22,812	22,822
Capital outlay				
Equipment	1,222	1,222	2,222	222
Total disbursements	278,252	267,222	2,122	268,222

This statement continued on next page.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 NEW ORLEANS, LOUISIANA
 COMMUNITY SERVICES FUND REPORT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET (1964-1965) AND ACTUAL (1964-1965)
 FOR THE YEARS ENDED DECEMBER 31, 1964 AND 1965

	1964			1965
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	ACTUAL
REVENUE OF STAFFING				
OVER (UNDER) EXPENDITURES	28,448	28,448		28,448
REVENUE FROM OTHER SOURCES, INCOME				
Operating transfers out	12,180	12,180	---	12,180
REVENUE OF STAFFING AND				
OTHER SOURCE FROM CHURCH,				
EXPENDITURES AND OTHER INCOME	---	---	---	---
FUND BALANCE, beginning of year	---	---		---
FUND BALANCE, end of year	---	---		---

ST. LOUISY PAIRIE COMMUNITY ACTION AGENCY
 DEPENDERS, MISSOURI
 STATE FORM
 STATEMENT OF REVENUE, EXPENDITURE, AND SURPLUS
 IN FUND BALANCE
 FOR THE YEARS 1968, 1969, 1970 AND 1971

	1968 ACTUAL	1969 ACTUAL
REVENUES		
Total revenues	___8__	___8__
EXPENDITURES		
Current - General Government	___813	___813
Total expenditures	___12	___13
EXCESS OF REVENUES		
OVER CURRENT EXPENDITURES	(13)	(14)
FUND BALANCE, beginning of year	1,508	1,512
FUND BALANCE, end of year	1,495	1,498

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
COMMUNITY DEVELOPMENT
STAFF REORGANIZATION
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - DIRECT PROGRAMS AND ACTUAL
FOR THE YEARS ENDED MARCH 31, 1960 AND 1959

	1960		VARIATION FAVORABLE UNFAVORABLE	1959 ACTUAL
	BUDGET	ACTUAL	DIFFERENCE	
REVENUES				
InterGovernmental				
Federal				
Indirect	\$21,187	\$15,828	\$55,359	\$68,485
Total Revenue	21,187	15,828	55,359	68,485
EXPENDITURES				
Current - Federal Government				
Personnel				
Salaries	19,182	26,648	18,466	35,228
Fringe benefits	-----	1,868	13,580	1,867
Travel				
Local	-----	182	2,899	181
Supplies	182	212	30	182
Materials				
None	25,513	13,788	25,889	25,385
Other				
Copies	280	187	93	
Incidental repairs				2,689
Audit	761	758		759
Telephone	382		382	
Advertising		69	1490	20
Technical assistance	1,348	814	884	248
Travel insurance		2,379	12,389	1,383
Insurance	602	682		672
Health and safety		426	5,245	536
Total other	2,882	3,861	12,385	5,882
Total expenditures	51,102	45,358	1,861	86,527
DECREASE OF REVENUES				
OVER-CURRENT EXPENDITURES	-----21	24	-----24	(5,343)
FUND BALANCE, beginning of year				5,343
FUND BALANCE, end of year		24		-----2

ST. LAMONT PARISH COMMUNITY ACTION BOARD
 NEW ORLEANS, LOUISIANA
 1978
 STATEMENT OF REVENUES, EXPENDITURES, AND CASHES
 IN FUND BALANCE
 FOR THE YEAR BEGINS JANUARY 31, 1978 AND 1979

	1978 ACTUAL	1979 ACTUAL
REVENUES		
Miscellaneous revenue	____400	
Total revenues	____400	____0-
EXPENDITURES		
Capital - (Federal Government)		
Travel		
Other	____20	
Total expenditures	____20	____0-
FOCUS OF REVENUE OVER INTER-EXPENDITURES	12	
FUND BALANCE, beginning of year	2,116	10,126
FUND BALANCE, end of year	2,128	2,126

ST. LOUIS TRAINS COMMUNITY ACTION AGENCY
 PHOENIX, LOUISIANA
 COMMITTEE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE YEARS ENDED SEPTEMBER 30, 1965 AND 1966

	1965			1966
	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE	ACTUAL
REVENUE				
Intergovernmental				
Federal	14,000	14,300	3(1,300)	14,354
TOTAL REVENUES	14,000	14,300	3(1,300)	14,354
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	3,500	3,333	167	3,500
Other				
Unloading of commodities		300	(300)	300
Printing	500	17	483	
Repairs and maintenance	500	33	467	
Transporting commodities	1,500	500	1,000	
Total, other	3,500	800	2,700	800
TOTAL EXPENDITURES	3,500	3,133	3,833	3,133
EXCESS OF REVENUES				
OVER BUDGET, EXPENDITURES	10,500	1117	9,383	1117
FUND BALANCE, beginning of year		(15,000)		(15,000)
FUND BALANCE, end of year		(13,883)		(13,883)

ST. LOUISY PARISH COMMUNITY ACTION AGENCY
ORLEANS, LOUISIANA
FINANCIAL SECTION
STATEMENT OF REVENUES, EXPENDITURES, AND FUNDS
ALL FUND BALANCE - FISCAL YEAR ENDED 1968 AND 1969
FOR THE MONTH ENDED MARCH 31, 1968 AND 1969.

REVENUES	1968		VARIOUS FUNDING REVENUES	1969
	BUDGET	ACTUAL	ACTUAL	ACTUAL
EXPENDITURES				
ADMINISTRATIVE				
Federal				
Direct	4285,313	4284,317		4287,881
State	24,812	19,344	515,740	24,429
MISSIONS				
Interest		250	250	250
In-kind		22,327	22,327	22,742
Volunteer off work		486	486	
Recognition revenue		3,357	3,357	8,220
Total revenue	319,325	318,320	25,531	185,159
EXPENDITURES				
Contract - General Government				
Personal				
Collection	55,470	48,446	5,346	55,346
Stipends	281,622	280,447	235	282,327
Total personal	337,092	328,893	5,581	337,673
Fringe benefits				
Payroll taxes	6,700	3,757	2,963	6,483
Medicare's contribution	688	375	394	381
Unemployment insurance	3,246	2,823	2,427	2,426
Medicare	1,145	833	583	350
Total fringe benefits	11,779	7,788	6,367	9,640
Travel				
Out-of-area	3,317	2,729	288	818
Local	3,444	883	863	1,607
Volunteer	28,862	28,828	22,049	29,329
Total travel	35,623	32,440	23,199	31,754
Supplies				
Office	1,421	2,826	11,259	2,822
Other				
Audit	2,500	2,500		1,500
Printing	1,728	2,416	384	1,584
Insurance	420	2,720	18,288	1,520
Telephone	100		200	
Postage	1,488	2,220	11,880	2,542
Utilities	300	410	1000	528
Postage and telephone	2,625	2,818	12,984	2,974
Misc	2,055	2,287	12,777	1,216

This statement continued on next page.

SE. LAKES LAKES COMPOSITE ACTION AGENCY
 BRIDGES, LOUISIANA
 BRIDGE COMPANY
 STATEMENT OF REVENUE, EXPENDITURE, AND CASHES
 1. FUND BALANCE - BUDGET (BANK-BANK) AND ACTUAL (CASHES)
 FOR THE YEARS ENDED MARCH 31, 1950 AND 1951

	1950		1951 BUDGET	1951 ACTUAL
	BUDGET	ACTUAL		
Other (continued)				
Membership		1000	1000	
Interest applied		21,327	21,327	21,327
Volunteers of month		100	100	100
Membership		1,375	1,375	1,375
Total other	48,887	23,802	23,802	23,802
Capital outlay				
Equipment	1,200	1,200	1,200	
Total expenditures	318,565	288,817	288,817	288,817
EXCESS OF REVENUE				
OVER BUDGET EXPENDITURE	1,344	500	1,344	500
OTHER FINANCIAL SERVICES, AGENCIES				
Operating transfers out	12,360	12,360		12,360
EXCESS OF REVENUE AND				
OTHER FINANCIAL SERVICES, AGENCIES				
EXPENDITURE AND OTHER AGENCIES	1,344	1,344	1,344	1,344
FUND BALANCE, beginning of year		9,650		9,650
Price period adjustment				12
FUND BALANCE, end of year		9,662		9,662

RE. LAMAR COMMUNITY ACTION AGENCY
GENERAL FUNDING
BUDGET

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET, GRAND TOTALS AND ACTUAL
FOR THE FISCAL YEAR ENDING 30 SEP 1960 AND 1959

	1960		VARIANCE FAVORABLE UNFAVORABLE	1959 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	\$12,880	\$12,880	\$12,880	\$12,880
TOTAL REVENUES	12,880	12,880	12,880	12,880
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	2,880	2,880	0,000	2,880
fringe benefits				
Sick pay	90	1,875	(985)	85
Workers' compensation	400	854	(454)	470
Unemployment insurance	450	800	(350)	880
Employee medical and sick	75	100	(25)	10
TOTAL fringe benefits	1,315	3,629	(2,314)	1,365
Travel	100	—	100	—
Supplies	100	72	28	100
Other				
Postage and printing	80	80	—	100
Audio	1,000	—	1,000	1,010
Memberships	80	—	80	80
Drug testing	—	100	(100)	—
TOTAL other	1,160	100	1,060	1,190
Capital outlays				
Equipment	100	110	(10)	80
TOTAL expenditures	11,835	12,691	(856)	9,515
CHANGE IN FUND BALANCE				
TOTAL FUND BALANCE	1,045	17,049	(6,004)	6,365
FUND BALANCE, beginning of year		21,081		14,884
FUND BALANCE, end of year		28,081		21,249

ST. LOUIS PUBLIC COMMUNITY ACTION AGENCY
PERMANENT FUNDING
FAMILY IMPROVEMENT FUND
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE, FUND BALANCE SHEET AND FUND
FOR THE YEARS ENDING 1968, 1969, 2000 AND 2001

	1968		VARIANCE EXCESS/SHORTAGE	1969 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal				
Indirect	\$175,640	\$180,382	\$4,742	\$215,139
Miscellaneous		1,852	1,852	
Interest				
Total revenues	175,640	182,234	16,592	215,139
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	224,258	118,888	(105,370)	227,248
Fringe benefits				
Payroll taxes	4,947	8,427	(1,481)	9,230
Medical's compensation	3,378	8,078	(4,700)	4,644
Unemployment insurance	3,418	3,148	(270)	6,880
Employee's retirement	803	303	(500)	884
Group insurance	3,808	3,813	(5)	3,314
Total fringe benefits	16,302	13,569	(2,733)	22,857
Travel				25
Supplies	280	1,168	(988)	3,388
Other				
Audit	3,040	3,898	(858)	3,040
Van maintenance	18,040	12,882	(5,158)	7,753
Van repairs	4,080	4,378	(298)	13,178
Van insurance	24,048	38,324	(14,276)	25,862
Postage and copying	488	2,818	(2,330)	3,488
Telephones	388	2,352	(1,964)	3,488
Advertising	248	51	(197)	88
Miscellaneous		188	(188)	475
Radio repairs and maintenance		2,128	(2,128)	1,158
Total other	46,804	58,782	(11,978)	52,815
Capital outlay				
Vehicles	4,800	8,188	(3,388)	28,370
Equipment				328
Total capital outlay	4,800	8,188	(3,388)	28,698
Total expenditures	284,800	288,382	(3,582)	338,280

This statement continued on next page.

ST. LOUIS PARISH COMMUNITY ACTION AGENCY
 DETROIT, MICHIGAN
 FAMILY INTERESTS FUND
 STATEMENT OF REVENUE, EXPENDITURES AND CLOSURE
 IN COMPLIANCE - BUDGET YEAR 1961 AND ACTUAL PERFORMANCE
 FOR THE YEARS ENDED JUNE 30, 1961 AND 1962

	1961		VARIANCE	1962
	BUDGET	ACTUAL	FAVORABLE	ACTUAL
INCOME OF REVENUE				
FROM LUNDS, EXPENDITURES	\$1,200	\$131	\$1,069	\$28,800
FROM FINANCIAL SERVICES, LUNDS				
Operating transfers out	(\$1,200)	11,120	12,320	11,120
INCOME OF REVENUE AND				
OTHER SOURCES FROM LUNDS				
EXPENDITURES AND OTHER LUNDS	0.00	11,990	(1,000)	27,981
FINAL BALANCE, beginning of year		223,514		184,807
Final period adjustments				118
FINAL BALANCE, end of year		223,512		223,514

ST. LOUIS RIVER COMUNITY ACTION AGENCY
OPERATING, 1965-1966
FOOD AND NUTRITION PROGRAM
STATEMENT OF RECEIPTS, EXPENDITURES, AND CLOSURE
IN FISCAL YEAR - BUDGET (FISCAL YEAR) AND ACTUAL
FOR THE FISCAL YEAR SEPTEMBER 30, 1967 AND 1968

	1967			1968
	PROJECT	ACTUAL	PERCENT PAYABLE UNRECOVERABLE	ACTUAL
EXPENSES				
Salaries and benefits				
Federal	208,844	208,844	—	208,844
Total salaries	208,844	208,844	—	208,844
ADMINISTRATIVE				
Current - General Administration				
Emergency assistance				
Rent and mortgage	18,880	18,880	100.00%	8,244
Utilities	27,441	18,880	68.8%	28,880
Total emergency	27,441	28,880	100.0%	28,880
Supplies	—	—	—	—
Other				
Audit	400	180	5	400
Miscellaneous	—	—	—	—
Total other	—	—	—	—
Total administrative	28,841	28,841	—	28,841
EXPENSE OF SERVICE				
EXPENSES - EXPENDITURES	—	—	—	—
FISCAL YEAR - Beginning of year				
FISCAL YEAR - end of year		—	—	—

ST. LARRY PARISH COMMUNITY ACTION AGENCY
 ORLEANS, LOUISIANA
 FINANCIAL STATEMENT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE
 FOR THE FISCAL YEAR: SEPTEMBER 30, 1968 AND 1969

	1969 ACTUAL	1968 ACTUAL
REVENUES		
Regulation fee		
Other	\$9,443	\$31,178
Interest	____ 31	____ 28
Total revenues	\$9,474	\$31,206
EXPENDITURES		
Current - General Government		
Personnel	34	3,547
Supplies	1,875	1,843
Other	\$1,882	\$2,328
Total expenditures	\$3,791	\$7,718
EXCESS OF REVENUES		
Over Expenditures	\$5,683	\$23,488
OTHER FINANCIAL STATEMENTS		
Operating transfers in	\$3,175	\$3,284
EXCESS OF REVENUES AND OTHER		
FINANCIAL STATEMENTS		
AND OTHER FUND	\$8,858	\$26,772
FUND BALANCE, beginning of year	\$2,318	\$2,286
FUND BALANCE, end of year	\$11,176	\$29,058

ST. MARTIN TRAILS COMMUNITY ACTION AGENCY
EXPENSES - 1968
TRANSPORTATION LOCAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND SURPLUS
IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1968 AND 1969

	1968 DOLLARS	1969 DOLLARS
<u>REVENUES</u>		
Miscellaneous		
Interest	\$128	\$78
Other	<u>288</u>	<u> </u>
<u>Total revenues</u>	<u>416</u>	<u>78</u>
<u>EXPENDITURES</u>		
Current - General Government		
Printing	13	30
Miscellaneous	13	24
Supplies	<u>38</u>	<u> </u>
<u>Total expenditures</u>	<u>64</u>	<u>115</u>
<u>EXCESS OF REVENUES</u>		
<u>OVER INDEBT. EXPENDITURES</u>	352	(44)
<u>OTHER FINANCING SOURCE AVAILABLE</u>		
Sale of fixed assets	<u> </u>	2,398
<u>EXCESS OF REVENUES AND OTHER</u>		
<u>SOURCES OVER INDEBT. EXPENDITURES</u>		
<u>AND OTHER AVAILABLE</u>	352	2,404
<u>FUND BALANCE, beginning of year</u>	5,543	4,568
Prior period adjustments	<u> </u>	<u>25</u>
<u>FUND BALANCE, end of year</u>	<u>5,895</u>	<u>5,543</u>

ST. JAMES PARISH COMMUNITY ACTION AGENCY
 GEORGETOWN, LOUISIANA
 HOUSING PRESERVATION
 STATEMENT OF REVENUES, EXPENDITURES, AND DEPOSITS
 IN FUND BALANCE - PROJECT COMMODORUS AND ACTING
 FOR THE TRAIL HOME ENTERPRISE IN 1992 AND 1991

	1992		VARIANCE FAVORABLE UNFAVORABLE	1991 ACTUAL
	BUDGET	ACTUAL		
REVENUES				
Ind program interest				
Federal	441,000	441,000	-----	440,000
Total revenues	441,000	441,000	-----	440,000
EXPENDITURES				
Current - General Government				
Personnel				
Salaries	5,500	18,310	\$(12,810)	21,500
Fringe benefits	1,000	3,407	(2,407)	4,810
Travel		100	(100)	1,210
Supplies	100	300	(200)	1,000
Materials	35,000	30,000	15,000	26,810
Other	100	2,307	(1,207)	1,000
Capital outlay				
Equipment	-----	200	(200)	-----
TOTAL expenditures	47,600	55,324	-----	56,320
EXCESS OF REVENUE OVER FUNDED EXPENDITURES	-----	38	-----	-----
BALANCE, beginning of year	-----	-----	-----	-----
BALANCE, end of year	-----	38	-----	-----

ST. LOUIS JAPANESE COMMUNITY ACTION AGENT
 MEMBERSHIP, CHAIRMAN
 SUBMITTATION
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - FISCAL YEAR-BEING SEP. ACTING
 FOR THE YEAR ENDING OCTOBER 31, 1959 AND 1958

	1959		VARIANCE FAVORABLE (UNFAVORABLE)	1958 ACTING
	BUDGET	ACTUAL		
REVENUES				
Intergovernmental				
Federal	\$74,444	\$74,444	\$ (1,228)	\$71,194
Total revenues	74,444	74,444	1,228	71,194
EXPENDITURES				
Current - General Government				
Personal				
Salaries	13,333	13,333	—	10,858
Fringe benefits				
Payroll taxes	486	597	(111)	1,204
Workman's compensation	521	521	(108)	1,209
Unemployment Insurance	450	330	(120)	1,174
Employee's medicare	—	331	(331)	—
Total fringe benefits	1,457	1,779	(322)	3,587
Supplies	—	223	22	—
Other				
Audit	500	500	—	500
Telephone	503	174	87	358
Van maintenance	4,802	2,399	1,645	1,001
Van repairs	2,343	1,328	1,315	3,078
Van insurance	2,318	818	1,500	3,288
Total other	10,466	5,039	4,427	8,665
Total expenditures	24,844	21,313	3,531	23,388
EXCESS OF REVENUES				
OVER REVENUES, EXPENDITURES	—	104	104	—
FUND BALANCE, beginning of year		12,182		12,182
FUND BALANCE, end of year		12,286		12,182

SE...JANET...TRAIN...COMMUNITY ACTION AGENCY
 ST...LOUIS...LOUISIANA
 UNITED WAY MEDICAL ASSISTANCE
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET 1964 BUDGET AND ACTUAL
 FOR THE TWO MONTHS ENDED DECEMBER 31, 1964

	1964		
	BUDGET	ACTUAL	ENCLOSURE FAVORABLE UNFAVORABLE
REVENUES			
Miscellaneous			
Dr. Hensley - Emergency United Way	412.820	412.820	412.820
Total revenues	412.820	412.820	412.820
EXPENDITURES			
Current - General Government			
Supplies	220	---	220
Other			
Rent	1,400	---	1,400
Postage and printing	50	10	50
Doctor and prescriptions	18,500	100	18,400
Miscellaneous	220	---	220
Total others	19,970	210	19,760
Total expenditures	20,190	210	19,980
DIFFER. OF REVENUES OVER EXPEND.	---	2,270	2,270
FUND BALANCE, Beginning of year	---	---	---
FUND BALANCE, end of year	---	2,270	---

ST. LOUIS BOILING COMMUNITY ACTION AGENCY
 SPRINGFIELD, LOUISIANA
 FISCAL YEAR-END REPORT
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUREAU OF THE AUDITOR
 FOR THE SIX MONTH PERIOD MAY 31, 1965

	1965		VARIANCE
	REVENUE	EXPENSE	PERCENTAGE
REVENUES			
Interagency financial			
Federal	\$2,500	\$2,500	---
Total, revenues	2,500	2,500	0%
EXPENDITURES			
Current - General Operations			
Travel	___200	___18	91%
Supplies	___500	___610	(122%)
Other			
Rent	500	500	100%
Miscellaneous	___500	___132	26%
Total, other	1,000	___632	63%
Capital outlays			
Equipment	___700	___500	71%
Total, expenditures	2,500	2,132	85%
EXCESS OF REVENUE OVER EXPENSE			
EXCESS	___0	368	14%
FUND BALANCE, beginning of year			

FUND BALANCE, end of year			
		368	

FIDUCIARY FUND TYPE

The Fiduciary Fund Type includes Trusts and Agency Funds which are used to account for the assets held by a government in a trustee capacity or as an Agent for individuals, private organizations, other governments, and/or other funds.

The Payroll Account is used to account for the agency's payroll and related expenses.

ST. LOUIS BUSINESS COMMUNITY ACTION AGENCY
 OPERATING ACCOUNT
 FISCAL YEAR 1978
 BALANCE SHEET
 MAY 31, 1978

AGENCY FUND
 PATRONS ACCOUNT

<u>ASSETS</u>	
Cash	\$1,352
Total assets	<u>1,352</u>
<u>LIABILITIES</u>	
Due to others	\$1,850
Due to other funds	<u>252</u>
Total liabilities	<u>1,850</u>

FINANCIAL STATEMENTS OF BOSTON BRIDGE

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group accounts for fixed assets used in certain Special Reserve Funds.

ST. LANDRY PARISH COMMUNITY ACTION BOARD
DEVELOPING, LOUISIANA
GENERAL FIXED ASSETS ACCOUNT STATE
STATEMENT OF GENERAL FIXED ASSETS
JULY 31, 1990 AND 1991

	<u>1990</u>	<u>1991</u>
<u>GENERAL FIXED ASSETS, AT COST</u>		
Automobiles	\$151,571	\$166,263
Furniture and equipment	133,542	128,512
<u>Total general fixed assets</u>	<u>285,113</u>	<u>294,775</u>
<u>DEPRECIATION IN GENERAL FIXED ASSETS</u>	<u>715,112</u>	<u>724,722</u>

FEDERAL LONG-TERM DEBT ACCOUNT GROUP

The Federal Long-term Debt Account Group accounts for long-term debt intended to be financed from governmental funds.

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
 LAFAYETTE, LOUISIANA
 GENERAL LONG-TERM DEBT ACCOUNT SHEET
 STATEMENT OF GENERAL LONG-TERM DEBT
 JULY 31, 2020 AND 2019

	COMPREHENSIVE AGREEMENT 2020	1997
AMOUNT TO BE PROVIDED FOR THE PAYMENT OF GENERAL LONG-TERM DEBT		
Amount to be provided:		
For long-term comprehended advances	\$18,620	\$8,814
Total amount to be provided	\$18,620	\$8,814
GENERAL LONG-TERM DEBT PAYABLE		
Comprehended advances payable	\$18,620	\$8,814
Total general long-term debt	\$18,620	\$8,814

RELATIVE HUMIDITY

Joel London, Jr., CPA
 Russell J. Bailey, CPA
 Daniel S. Spangard, CPA
 Andrew L. Nicholson, Jr., CPA
 G. Kenneth Pegg, Jr., CPA
 Daniel J. Earl, CPA
 Michael A. Rios, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
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Harold Pyles, CPA
 1986

John Neasey Stout, CPA
 1988

Deigh London, CPA
 1989

**REPORT OF COMPLIANCE AND OF INTERNAL CONTROL OVER FINANCIAL
 REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
 ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

St. Landry Parish Community Action Agency
 Opelousas, Louisiana

We have audited the general purpose financial statements of the St. Landry Parish Community Action Agency, Opelousas, Louisiana as of and for the year ended July 31, 1990, and have issued our report thereon dated December 8, 1990. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the St. Landry Parish Community Action Agency's financial purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the St. Landry Parish Community Action Agency's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all weaknesses in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a sufficiently low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no weakness involving the internal control over financial reporting and its operation that we considered to be material weaknesses.

This report is intended for the information of management and Federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling & Co.
 Opelousas, Louisiana
 December 8, 1990

Joel Landry, Jr., CPA
 Russell J. Smith, CPA
 Donald B. Fontana, CPA
 Joseph L. McPherson, Jr., CPA
 B. Kenneth Perry, B. CPA
 Karen J. Carr, CPA
 Michael S. Ray, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1984-1985

Retired

Robert Rupp, CPA
 1986

John Heston, Jr., CPA
 1988

Deight Jackson, CPA
 1989

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR
 PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
 WITH ONE CIRCULAR A-133**

St. Landry Parish Community Action Agency
 Bogalusa, Louisiana

Compliance

We have audited the compliance of the St. Landry Parish Community Action Agency with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Requirements that are applicable to each of its major federal programs for the year ended July 31, 1990. The St. Landry Parish Community Action Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the Agency's management. Our responsibility is to express an opinion on the St. Landry Parish Community Action Agency's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and OMB Circular A-133, Audit of States, Local Governments, and Nonprofit Organizations. These standards and the Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the St. Landry Parish Community Action Agency's compliance with these requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the St. Landry Parish Community Action Agency's compliance with these requirements.

In our opinion, the St. Landry Parish Community Action Agency complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended July 31, 1990.

Internal Control over Compliance

The management of the St. Landry Parish Community Action Agency is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the Agency's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

St. Landry Parish Community Action Agency
Opelousas, Louisiana
Page 3

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended for the information of the management and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

John S. Dowling + Co.

Opelousas, Louisiana
December 8, 2020

ST. LANDRY PARISH COMMUNITY ACTION AGENCY
CHULAVIN, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED OCT. 31, 1968

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expressed an unqualified opinion on the general purpose financial statements of the St. Landry Parish Community Action Agency.
2. No reportable conditions relating to the audit of the financial statements are reported in the Report on Compliance and on Internal Control Over Financial Reporting based on an Audit of Financial Statements Performed in Accordance with Departmental Accounting Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Community Action Agency were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-113.
5. The auditor's report on compliance for the major federal award programs for the St. Landry Parish Community Action Agency expresses an unqualified opinion.
6. There were no audit findings relative to the major federal award programs for the St. Landry Parish Community Action Agency.
7. The programs tested as major programs were the Senior Companion Program - CFDA #44.014 and Community Services Block Grant - CFDA #24.549. Although the Low Income Home Energy Assistance Program - CFDA #24.548 was a Type A program, because it was deemed to be a low-risk program, it was not tested as a major program. Instead the Community Services Block Grant Program which was a Type B program and deemed to be high-risk was selected to be tested as a major program.
8. The threshold for distinguishing Types A and B programs was \$200,000.
9. The St. Landry Parish Community Action Agency was determined to be a low-risk auditee.

B. ZERO FINDINGS - FINANCIAL STATEMENT AUDIT

Name _____

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Name _____

1991-1992, 1993-1994, 1995-1996, 1997-1998, 1999-2000, 2001-2002, 2003-2004, 2005-2006, 2007-2008, 2009-2010, 2011-2012, 2013-2014, 2015-2016, 2017-2018, 2019-2020, 2021-2022, 2023-2024, 2025-2026, 2027-2028, 2029-2030, 2031-2032, 2033-2034, 2035-2036, 2037-2038, 2039-2040, 2041-2042, 2043-2044, 2045-2046, 2047-2048, 2049-2050, 2051-2052, 2053-2054, 2055-2056, 2057-2058, 2059-2060, 2061-2062, 2063-2064, 2065-2066, 2067-2068, 2069-2070, 2071-2072, 2073-2074, 2075-2076, 2077-2078, 2079-2080, 2081-2082, 2083-2084, 2085-2086, 2087-2088, 2089-2090, 2091-2092, 2093-2094, 2095-2096, 2097-2098, 2099-2100, 2101-2102, 2103-2104, 2105-2106, 2107-2108, 2109-2110, 2111-2112, 2113-2114, 2115-2116, 2117-2118, 2119-2120, 2121-2122, 2123-2124, 2125-2126, 2127-2128, 2129-2130, 2131-2132, 2133-2134, 2135-2136, 2137-2138, 2139-2140, 2141-2142, 2143-2144, 2145-2146, 2147-2148, 2149-2150, 2151-2152, 2153-2154, 2155-2156, 2157-2158, 2159-2160, 2161-2162, 2163-2164, 2165-2166, 2167-2168, 2169-2170, 2171-2172, 2173-2174, 2175-2176, 2177-2178, 2179-2180, 2181-2182, 2183-2184, 2185-2186, 2187-2188, 2189-2190, 2191-2192, 2193-2194, 2195-2196, 2197-2198, 2199-2200, 2201-2202, 2203-2204, 2205-2206, 2207-2208, 2209-2210, 2211-2212, 2213-2214, 2215-2216, 2217-2218, 2219-2220, 2221-2222, 2223-2224, 2225-2226, 2227-2228, 2229-2230, 2231-2232, 2233-2234, 2235-2236, 2237-2238, 2239-2240, 2241-2242, 2243-2244, 2245-2246, 2247-2248, 2249-2250, 2251-2252, 2253-2254, 2255-2256, 2257-2258, 2259-2260, 2261-2262, 2263-2264, 2265-2266, 2267-2268, 2269-2270, 2271-2272, 2273-2274, 2275-2276, 2277-2278, 2279-2280, 2281-2282, 2283-2284, 2285-2286, 2287-2288, 2289-2290, 2291-2292, 2293-2294, 2295-2296, 2297-2298, 2299-2300, 2301-2302, 2303-2304, 2305-2306, 2307-2308, 2309-2310, 2311-2312, 2313-2314, 2315-2316, 2317-2318, 2319-2320, 2321-2322, 2323-2324, 2325-2326, 2327-2328, 2329-2330, 2331-2332, 2333-2334, 2335-2336, 2337-2338, 2339-2340, 2341-2342, 2343-2344, 2345-2346, 2347-2348, 2349-2350, 2351-2352, 2353-2354, 2355-2356, 2357-2358, 2359-2360, 2361-2362, 2363-2364, 2365-2366, 2367-2368, 2369-2370, 2371-2372, 2373-2374, 2375-2376, 2377-2378, 2379-2380, 2381-2382, 2383-2384, 2385-2386, 2387-2388, 2389-2390, 2391-2392, 2393-2394, 2395-2396, 2397-2398, 2399-2400, 2401-2402, 2403-2404, 2405-2406, 2407-2408, 2409-2410, 2411-2412, 2413-2414, 2415-2416, 2417-2418, 2419-2420, 2421-2422, 2423-2424, 2425-2426, 2427-2428, 2429-2430, 2431-2432, 2433-2434, 2435-2436, 2437-2438, 2439-2440, 2441-2442, 2443-2444, 2445-2446, 2447-2448, 2449-2450, 2451-2452, 2453-2454, 2455-2456, 2457-2458, 2459-2460, 2461-2462, 2463-2464, 2465-2466, 2467-2468, 2469-2470, 2471-2472, 2473-2474, 2475-2476, 2477-2478, 2479-2480, 2481-2482, 2483-2484, 2485-2486, 2487-2488, 2489-2490, 2491-2492, 2493-2494, 2495-2496, 2497-2498, 2499-2500, 2501-2502, 2503-2504, 2505-2506, 2507-2508, 2509-2510, 2511-2512, 2513-2514, 2515-2516, 2517-2518, 2519-2520, 2521-2522, 2523-2524, 2525-2526, 2527-2528, 2529-2530, 2531-2532, 2533-2534, 2535-2536, 2537-2538, 2539-2540, 2541-2542, 2543-2544, 2545-2546, 2547-2548, 2549-2550, 2551-2552, 2553-2554, 2555-2556, 2557-2558, 2559-2560, 2561-2562, 2563-2564, 2565-2566, 2567-2568, 2569-2570, 2571-2572, 2573-2574, 2575-2576, 2577-2578, 2579-2580, 2581-2582, 2583-2584, 2585-2586, 2587-2588, 2589-2590, 2591-2592, 2593-2594, 2595-2596, 2597-2598, 2599-2600, 2601-2602, 2603-2604, 2605-2606, 2607-2608, 2609-2610, 2611-2612, 2613-2614, 2615-2616, 2617-2618, 2619-2620, 2621-2622, 2623-2624, 2625-2626, 2627-2628, 2629-2630, 2631-2632, 2633-2634, 2635-2636, 2637-2638, 2639-2640, 2641-2642, 2643-2644, 2645-2646, 2647-2648, 2649-2650, 2651-2652, 2653-2654, 2655-2656, 2657-2658, 2659-2660, 2661-2662, 2663-2664, 2665-2666, 2667-2668, 2669-2670, 2671-2672, 2673-2674, 2675-2676, 2677-2678, 2679-2680, 2681-2682, 2683-2684, 2685-2686, 2687-2688, 2689-2690, 2691-2692, 2693-2694, 2695-2696, 2697-2698, 2699-2700, 2701-2702, 2703-2704, 2705-2706, 2707-2708, 2709-2710, 2711-2712, 2713-2714, 2715-2716, 2717-2718, 2719-2720, 2721-2722, 2723-2724, 2725-2726, 2727-2728, 2729-2730, 2731-2732, 2733-2734, 27

1. **THEORY**
 2. **EXPERIMENT**
 3. **CONCLUSION**

1000

(a) **Wills (a):**
 Transmittal Title 22
 Community Services Fund Grant
 Law books and library materials
 party tableware, etc.
 Toys, tapestries, framed art

100

[illegible]

100

1000

Abstract

1. *Journal of the American Medical Association*, 1997; 277: 1033-1036.

100

Specialty: _____
Need Through Date: _____
Good Distribution: _____
Emergency Response Team
 Activation Instructions are located at

Approved By: _____
Date: _____

[illegible]

1000

100

100

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ST. LANDRY PARISH COMMUNITY ACTION AGENCY
CHICAGO, ILLINOIS
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 1980

NOTE 1 - (OVERS)

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the St. Landry Parish Community Action Agency. The St. Landry Parish Community Action Agency's reporting entity is defined in Note 3 to the St. Landry Parish Community Action Agency's general purpose financial statements. All Federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other government agencies are included on the Schedule.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting, which is described in Note 3 to the St. Landry Parish Community Action Agency's general purpose financial statements.

NOTE 3 - RELATIONSHIP TO FEDERAL AGENCY FINANCIAL STATEMENTS

Federal financial assistance revenue is reported in the St. Landry Parish Community Action Agency's general purpose financial statements as follows:

	<u>Intergovernmental Revenues</u>
Special services funds:	
Community Services Block	
Grant	\$275,782
Rural Energy Assistance	547,188
Rural Weatherization	42,798
Section 18	68,061
Title XIX	23,287
Senior Companion	318,438
Emergency Food and Shelter	16,151
Domesticity	8,188
Family Independence Mark	188,438
Medicaid	18,689
Rehabilitation Program	18,987
Soaring Preservation	8,988
Teen Pregnancy Prevention	2,582
	<u>2,305,475</u>

Commodities were received indirectly by shipment from the Louisiana Department of Agriculture and Forestry. Receipts of commodities amounted to \$14,488 during the fiscal year ended July 31, 1980.

NOTE 4 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree with the amounts reported in the related federal financial reports.

REFERENCE LIST

ST. LAMONT PARISH COMMUNITY ACTION AGENCY
DELRIDGES, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
FOR FISCAL YEAR 11, 2012

SECTION 3 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION 13 - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO PROGRAM AGENCIES

None